

--- 1 Pound - "Plug Tobacco" - *fine roulette* - 89 x 26 mm. ---

The earliest recorded dated use of **RM-394**, the one pound "Plug Tobacco" stamp, is by "Imperial Tobacco", Granby, in March 1936. The indeterminate hidden letters are "T-S", but the die was approved in 1935. BABN records indicate that the plate was prepared for 50 stamps - (probably 5 x 10).



★**RM-394** - 1 pound, black, *fine roulette*, control number **2754225**,  
rolled **1-10-D** by "Macdonald Tobacco"



★**RM-394n** - 1 pound, black, *fine roulette*, without control numbering,

<b>0071671</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>0144339</b> ★		RM-394 **	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b> , on a round can of <b>BRIER - Plug Smoking Tobacco</b>
<b>0199729</b>	03/36	RM-394	1 pound, black, <i>fine roulette</i> , cancelled <b>1-23-D / CGA</b>
<b>0241243</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b> , on a round can of <b>BRIER - Plug Smoking Tobacco</b>
<b>0583166</b>	12/36	RM-394	1 pound, black, <i>fine roulette</i> , cancelled <b>1-23-D / CGD</b>
<b>0603069</b>	01/37	RM-394	1 pound, black, <i>fine roulette</i> , cancelled <b>1-23-D / AHA</b>
<b>0764986</b>		RM-394	1 pound, black, <i>fine roulette</i>
<b>0825115</b> ★		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>1048220</b> ★	04/37	RM-394	1 pound, black, <i>fine roulette</i> , cancelled <b>1-23-D / AHB</b>
<b>1540778</b>		RM-394	1 pound, black, <i>fine roulette</i> , cancelled <b>1-23-D</b>
<b>1713924</b>		RM-394	1 pound, black, <i>fine roulette</i>
<b>1928412</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>1933844</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2046869</b>	07/38	RM-394	1 pound, black, <i>fine roulette</i> , cancelled <b>1-23-D / AIC</b>
<b>2049339</b>	07/38	RM-394	1 pound, black, <i>fine roulette</i> , cancelled <b>1-23-D / AIC</b>
<b>2222718</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2415344</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2415506</b> ★		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2679732</b>	05/39	RM-394	1 pound, black, <i>fine roulette</i> , cancelled <b>1-23-D / BJB *</b>
<b>2694626</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2702259</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2724221</b> ★		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2733485</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2735293</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2754225</b> ★		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2757477</b>		RM-394	1 pound, black, <i>fine roulette</i>
<b>2781016</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2788230</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2830413</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>2855756</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>3393796</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>
<b>4389228</b>		RM-394	1 pound, black, <i>fine roulette</i> , rolled <b>1-10-D</b>

4533202	12/40	RM-394	1 pound, black, fine roulette, cancelled <b>1-23D / CKD</b>
4982848		RM-394	1 pound, black, fine roulette, used
5639749	01/42	RM-394	1 pound, black, fine roulette, cancelled <b>1-23D / AMA</b>
5667561		RM-394	1 pound, black, fine roulette, rolled <b>1-10-D</b>
5833530		RM-394	1 pound, black, fine roulette, rolled <b>1-10-D</b>
5864626	02/42	RM-394	1 pound, black, fine roulette, cancelled <b>1-23D / BMA</b>
6021427	05/42	RM-394	1 pound, black, fine roulette, cancelled <b>1-23D / BMB</b>
6031003	06/42	RM-394	1 pound, black, fine roulette, cancelled <b>1-23D / CMB</b>
6093603		RM-394	1 pound, black, fine roulette

When the Budget of June 23rd 1942 under the “Special War Measures Act” imposed an excise stamp-tax of 1¢ per ounce or fraction thereof on manufactured tobacco, “**Imperial Tobacco**”, **Granby**, surcharged sheets of **RM-394** in red ink with a two-line 4 and 3 mm. Gothic **16¢ / EXCISE TAX** as the company provisional **RM-410**.

The first undated examples (or those cancelled **1-23-D**) come from June / July 1942 and probably indicate sheets *on-hand* when the Budget was tabled. The “Customs & Excise” Area Collector would supervise the surcharging, and adjust his books to the correct excise payment.

The date coded strips ( e.g. **1-23D / BMC** ) were obtained from Ottawa post-Budget, and the tobacco was thus added *excise tax paid* when the tobacco was delivered for consumption.



★**RM-410 - 16¢ / EXCISE TAX** on 1 pound, black, *fine roulette*, control number **6396673**, Imperial's red Gothic surcharge of RM-394, coded **1-23D / BMC** from August 1942

6281850		RM-410	<b>16¢ / EXCISE TAX</b> on 1 pound, fine roulette, uncanceled
6327642		RM-410	<b>16¢ / EXCISE TAX</b> on 1 pound, fine roulette, coded <b>1-23D</b> only
6375841	08/42	RM-410	<b>16¢ / EXCISE TAX</b> on 1 pound, fine roulette, coded <b>1-23D / BMC</b>
6396673 ★	08/42	RM-410	<b>16¢ / EXCISE TAX</b> on 1 pound, fine roulette, coded <b>1-23D / BMC</b>
6417929	08/42	RM-410	<b>16¢ / EXCISE TAX</b> on 1 pound, fine roulette, coded <b>1-23D / BMC</b>

For general distribution under the 1942 Budget, **BABN** surcharged the one pound **RM-394** in dark blue ink with their two line 3 and 1½ mm. Gothic **16¢ / EXCISE TAX** as **RM-430**.



★**RM-430 - 16¢ / EXCISE TAX** on 1 pound, black, *fine roulette*, control number **6445587**, BABN's dark blue Gothic surcharge of RM-394, rolled **1-10-D** by “Macdonald Tobacco”, Montreal, in 1942

6426599		RM-430	<b>16¢ / EXCISE TAX</b> on 1 pound, fine roulette, rolled <b>1-10-D</b>
6434691		RM-430	<b>16¢ / EXCISE TAX</b> on 1 pound, fine roulette, rolled <b>1-10-D</b>
6445587 ★		RM-430	<b>16¢ / EXCISE TAX</b> on 1 pound, fine roulette, rolled <b>1-10-D</b>
6464077		RM-430	<b>16¢ / EXCISE TAX</b> on 1 pound, fine roulette, rolled <b>1-10-D</b>
6502724		RM-430	<b>16¢ / EXCISE TAX</b> on 1 pound, fine roulette, rolled <b>1-10-D</b>
6505050		RM-430	<b>16¢ / EXCISE TAX</b> on 1 pound, fine roulette, rolled <b>1-10-D</b>

6530022	08/42	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / BMC
6536065	08/42	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / BMC
6689189	10/42	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / AMD
6757721 ★		RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, rolled 1-10-D
6766623		RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, rolled 1-10-D
6881870	11/42	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / BMD
6887439	11/42	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / BMD
6888693	11/42	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / BMD
6888699	11/42	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / BMD
6888905	11/42	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / BMD
6910986	12/42	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / CMD
6934467	12/42	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / CMD
6948159	12/42	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / CMD
6975886	01/43	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / ANA
6975897	01/43	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / ANA
6985895	01/43	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / ANA
7023906	02/43	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / BOA
7040784	02/43	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / BOA
7056427	03/43	RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, coded 1-23D / COA
7091910		RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, rolled 1-10-D
7092746		RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, rolled 1-10-D
7093246		RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, rolled 1-10-D
7093248		RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, rolled 1-10-D
7116124		RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, rolled 1-10-D
7141070		RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, rolled 1-10-D
7160642		RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, rolled 1-10-D
7182438		RM-430	16¢ / EXCISE TAX on 1 pound, fine roulette, rolled 1-10-D

When the Budget of March 3rd 1943 doubled the excise tax, “Imperial Tobacco”, Granby, re-surcharged RM-430 in deep blue ink with a 3 mm. Gothic 32¢, plus a 3½ x 7 mm. dark blue killer O, as the company provisional RM-439.



★ RM-439 - 32¢ O over 16¢ / EXCISE TAX on 1 pound, black, fine roulette, control 7320379, Imperial's deep blue re-surge of RM-430, coded 1-23D / AOB from April 1943

7238246	03/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / COA
7250463	03/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / COA
7250464	03/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / COA
7264923	03/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / COA
7270556	04/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOB
7275030	04/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOB
7277698	04/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOB
7280376	04/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOB
7293112	04/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOB
7320379 ★	04/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOB
7323932	04/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOB
7333094	05/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / BOB
7352655	05/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / BOB
7352705	05/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / BOB



7368919	05/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / BOB
7371897	05/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / BOB
7373296	05/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / BOB
7379070	05/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / BOB
7400812	06/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / COB
7409378	06/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / COB
7409379	06/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / COB
7409439	06/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / COB
7410082	06/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / COB
7411389	06/43	RM-439	32¢ O over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / COB

Accounting procedures had changed with the March 1943 Budget. Excise tax was now paid based on a company's previous month's production, due by the end of the following month. The proper excise tax stamps were now supplied *on-demand* from Ottawa, and there was no reason, or incentive, for a company produce re-surcharges except to keep production moving, or as a service to "Customs & Excise" Ottawa - some company re-surcharges by the major companies (e.g. **RM-439**) after March 1943 seem to have been made using stock supplied by Ottawa after the tabling of the Budget.

When the March 1943 Budget was tabled, **BABN** re-surfaced *on-hand* sheets of **RM-430** with the familiar 3 mm. dark blue Gothic 32¢, plus three 7 mm. stacked horizontal *killer lines*, as the BABN provisional **RM-460**.



★**RM-460** - 32¢ over 16¢ / EXCISE TAX on 1 pound, black, *fine roulette*, control number 7454954, the BABN dark blue re-surface on RM-430 for the March 1943 Budget, coded 1-23D / AOC by "Imperial Tobacco", Granby, P.Q., from July 1943

7450398	07/43	RM-460	32¢ over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOC
7454954 ★	07/43	RM-460	32¢ over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOC
7457107	07/43	RM-460	32¢ over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOC
7459648	07/43	RM-460	32¢ over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOC
7462997	07/43	RM-460	32¢ over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOC
7481771	07/43	RM-460	32¢ over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOC
7486735	07/43	RM-460	32¢ over 16¢ / EXCISE TAX on 1 pound, coded 1-23D / AOC

For general distribution under the Budget of March 3rd 1943, **BABN** surfaced **RM-394** with their usual dark blue two-line 2½ and 1½ mm. Gothic 32¢ / EXCISE TAX as **RM-466**.



★**RM-466** - 32¢ / EXCISE TAX, black, *fine roulette*, control number 7673752, the BABN dark blue surfacing of the one pound RM-394 for the March 1943 Budget, coded 1-23D / COD by "Imperial Tobacco", Granby, P.Q., from December 1943

7506242	08/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / BOC
7546542	08/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / BOC
7555112	09/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / COC

7562554	09/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / COC
7568319	09/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / COC
7596680	10/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / AOD
7620810	10/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / AOD
7623022	10/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / AOD
7640485	11/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / BOD
7640907 ★	11/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / BOD
7649888	11/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / BOD
7673752 ★	12/43	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / COD
7709903	01/44	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / APA
7709907	01/44	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / APA
7712859	01/44	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / APA
7759559	02/44	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / BPA
7783421	02/44	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / BPA
7812319	03/44	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / CPA
7852586	03/44	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / CPA
7940495	05/44	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / BPB
7964650	07/44	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / APC
8094129	11/44	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / BPC
8223410	12/44	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / CPD
8334385		RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / BU ***
8447270	12/46	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / CTD
8565791	11/47	RM-466	32¢ / EXCISE TAX on 1 pound, coded 1-23D / BVD

\*\*\* BU is the actual cancellation, and I have no idea as to its significance.

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**--- 1 Pound - "Plug Tobacco" - *fine roulette* - 89 x 26 mm. - post-1947 usage ---**

When legislation subsequent to the Budget of 1947 removed the requirement to print the excise tax on the stamp, the use of the unsurcharged **RM-394** resumed. The illustration below has been previously used for an earlier batch.



★**RM-394** - 1 pound, black, *fine roulette*, control number **2754225**,  
 rolled **1-10-D** by Macdonald Tobacco

<b>9730437</b>		RM-394	1 pound, fine roulette, used but uncanceled
<b>A0094928</b>	08/52	RM-394	1 pound, fine roulette, on a tin of <b>Dixie Plug - Smoking Tobacco</b> , cancelled <b>232 / 1-23D</b> - 9 plugs @ 32¢
<b>A0328689★</b>	07/53	RM-394	1 pound, fine roulette, cancelled <b>255 / 1-23D</b>
<b>A1498517</b>		RM-394	1 pound, fine roulette, on a tin of <b>Brier Plug - Smoking Tobacco</b> , by Macdonald Tobacco
<b>A1683477</b>	07/56	RM-394	1 pound, fine roulette, on a tin of <b>Big Ben - Chewing Tobacco</b> , cancelled <b>378 / 1-23D</b>
<b>A1726747</b>	07/56	RM-394	1 pound, fine roulette, on a tin of <b>Big Ben - Chewing Tobacco</b> , cancelled <b>381 / 1-23D</b>
<b>A1792962</b>	07/56	RM-394	1 pound, fine roulette, on a tin of <b>Big Ben - Chewing Tobacco</b> , cancelled <b>12 / 1-23D</b>
<b>A1822438</b>	09/56	RM-394	1 pound, fine roulette, on a tin of <b>Club - Chewing Tobacco</b> , cancelled <b>14 / 1-23D</b>
<b>A1836148</b>	10/56	RM-394	1 pound, fine roulette, on a tin of <b>Big Ben - Chewing Tobacco</b> , cancelled <b>15 / 1-23D</b>
<b>A1952936</b>	03/57	RM-394	1 pound, fine roulette, on a tin of <b>Club - Chewing Tobacco</b> , cancelled <b>21 / 1-23D</b>
<b>A1962760</b>	03/57	RM-394	1 pound, fine roulette, on a tin of <b>Big Ben - Chewing Tobacco</b> , cancelled <b>21 / 1-23D</b>
<b>A2049810</b>	08/57	RM-394	1 pound, fine roulette, on a tin of <b>Golden Rod - Chewing Tobacco</b> , cancelled <b>26 / 1-23D</b>
<b>A2081439★</b>	11/57	RM-394 **	1 pound, fine roulette, on a tin of <b>Dixie Plug - Smoking Tobacco</b> , cancelled <b>29 / 1-23D</b>
<b>A2150686★</b>	01/61	RM-394 **	1 pound, fine roulette, on a tin of <b>Dixie Plug - Smoking Tobacco</b> , cancelled <b>67 / 1-23D</b>

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